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Attorneys for Debtor in Possession
BSD Medical Corporation fka Perseon Corporation

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

BSD MEDICAL CORPORATION fka
PERSEON CORPORATION,

Debtor.

Case No. 16-24435

Chapter 11

Chief Judge R. Kimball Mosier

**SECOND AND FINAL APPLICATION OF DORSEY & WHITNEY LLP,
COUNSEL FOR THE DEBTOR, FOR COMPENSATION AND REIMBURSEMENT OF
EXPENSES PURSUANT TO 11 U.S.C. §§ 330 AND 503
(OCTOBER 1, 2016 THROUGH JANUARY 12, 2017)**

Dorsey & Whitney LLP (“Dorsey”), counsel for BSD Medical Corporation fka Perseon Corporation (“BSD” or “Debtor”), the debtor in possession in the above captioned bankruptcy case hereby submits this Application seeking the Court’s approval of compensation and reimbursement of expenses (the “Fee Application”). This Fee Application is made pursuant to

11 U.S.C. §§ 330 and 503, Federal Rules of Bankruptcy Procedure 2002 and 2016, the applicable Local Rules of this Court, and the Fee Guidelines of the United States Trustee.

Through this Fee Application, Dorsey seeks an Order of the Court allowing interim compensation totaling \$182,856.00 in fees and expenses of \$1,663.20 incurred during the period of October 1, 2016 through January 12, 2017 (the “Application Period”), plus Dorsey requests a five-percent (5%) fee enhancement of total fees in the amount of \$29,276.50, for a total allowed administrative expense claim in the amount of \$213,895.70. The Court previously entered an *Order Granting First Interim Application of Dorsey & Whitney LLP, Counsel for the Debtor, for Compensation and Reimbursement of Expenses Pursuant to 11 U.S.C. §§ 330 and 503 (May 12, 2016 Through September 30, 2016)* [Docket No. 294] (the “First Fee Application Order”). Pursuant to the First Fee Application Order, the Court allowed Dorsey \$404,674.00 in fees and \$6,344.78 in expenses for Dorsey’s work performed and expenses incurred from May 12, 2016 through September 30, 2016. In accordance with the *Debtor’s Plan Pursuant to Chapter 11 of the Bankruptcy Code* (the “Plan”),¹ which was confirmed by this Court and went effective, the Debtor established a Professional Fee Escrow Account. Through this Fee Application, Dorsey requests that the Court enter an Order authorizing and directing the Disbursing Agent to pay Dorsey the allowed compensation and to reimburse Dorsey for any unpaid expenses from the Professional Fee Escrow Account upon entry of an Order approving this Fee Application and in accordance with applicable law. Further, Dorsey requests that this Court award final compensation and reimbursement of expenses in the combined amount of the First Fee

¹ Capitalized terms used herein and not defined shall have the meanings ascribed to them in the Plan.

Application Order and the fees and expenses approved pursuant to this Fee Application. In support hereof, Dorsey represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this Fee Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

General

2. On May 23, 2016 (the “Petition Date”) the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Utah (the “Court”) thereby commencing the above-captioned “Chapter 11 Case.”

3. The Debtor is a public Delaware corporation that is subject to federal and state securities laws, reporting, and applicable regulations.

4. No trustee, examiner, or official committee of unsecured creditors has been appointed in this case. The Debtor is operating its business as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

Pre-Petition Retainer

5. Prior to the Petition Date, Dorsey received from the Debtor a retainer in the amount of only \$25,000.00 (the “Retainer”). Although Dorsey was authorized to apply the Retainer to the amounts the Court allowed to Dorsey in the First Fee Application Order, the Debtor chose to pay Dorsey the full amount allowed in the First Fee Application Order and Dorsey maintains the full amount of the Retainer.

Dorsey's Employment

6. On the Petition Date, the Debtor filed the *Application of the Debtor for Entry of an Order Authorizing the Retention and Employment of Dorsey & Whitney LLP as Counsel for the Debtor* [Docket No. 14] (the "Employment Application").

7. On August 3, 2016, the Court entered an Order approving the Debtor's employment of Dorsey after Dorsey agreed to return a total of \$27,874.28 in pre-Petition Date payments from the Debtor to Dorsey (the "Returned Amount") that were disputed as potential preferences by creditor B.E. Capital Management Fund LP [Docket No. 150] (the "Employment Order").

8. On December 28, 2016, the Court entered an order confirming the Plan and on January 13, 2017, the Plan went effective (the "Effective Date").

9. On the Effective Date the Disbursing Agent established and funded the Professional Fee Escrow Account and took control of the Disbursing Agent Assets pursuant to the Plan.

10. All services performed and expenses incurred for which compensation or reimbursement is sought in this Application Period were performed or incurred on behalf of the Debtor and not for any other person or entity.

11. Dorsey has not shared or agreed to share compensation or reimbursement awarded in this case with any other person except as among the partners and employees of the firm.

12. Dorsey has not made any agreements with the Debtor or other person or entity for compensation or reimbursement relating to this case which has not been disclosed to the Court.

13. This is the second and final Fee Application filed by Dorsey in this Chapter 11 Case.

THE PRESENT APPLICATION

Billing Methodology

14. In this Fee Application, Dorsey is requesting compensation for services provided and reimbursement of expenses incurred during the Application Period. The Summary required by the United States Trustee Fee Guidelines is attached hereto as **Exhibit A**.

15. Dorsey's professionals bill their time on an hourly-rate basis, consistent with customary charges by comparably skilled practitioners in non-bankruptcy cases.

16. In rendering services and incurring expenses on behalf of the estate, Dorsey made reasonable efforts to use the most economical means available under the circumstances.

17. Given the education, experience, and expertise of the Dorsey professionals rendering services in this case, the rates charged are reasonable and similar to the rates that Dorsey charges to other clients for similar services.

18. The invoices attached hereto as **Exhibits B, C, D, E, F, G, H, I, J, K, L, M, N, and O** contain detailed and chronological lists of the services provided by Dorsey's professionals during the Application Period. **Exhibits B, C, D, E, F, G, H, I, J, K, L, M, N, and O** also contain detailed listings of expenses for which Dorsey seeks reimbursement.

19. Pursuant to the United States Trustee Fee Guidelines, and to account for the particular facts of this case, Dorsey has categorized the time spent performing services into different matters as reflected in **Exhibits B, C, D, E, F, G, H, I, J, K, L, M, N, and O**. The total amount billed by Dorsey's professionals for each of the below matters is as follows:

<u>Matter Category</u>	<u>Amount</u>
Asset Disposition (Matter 15) Exhibit B	\$3,687.50
Assumption and Rejection of Leases and Contracts (Matter 16) Exhibit C	\$711.50
Business Operations (Matter 19) Exhibit D	\$8,322.50
Case Administration (Matter 20) Exhibit E	\$2,498.00
Claims Administration and Objections (Matter 21) Exhibit F	\$15,744.00
Corporate Governance and Board Matters (Matter 22) Exhibit G	\$3,787.00
Employment and Fee Applications (Matter 24) Exhibit H	\$14,593.00
Litigation (Matter 27) Exhibit I	\$15,409.00
Meetings and Communication with Creditors (Matter 28) Exhibit J	\$2,656.50
Plan and Disclosure Statement (Matter 30) Exhibit K	\$72,648.00
Relief from Stay and Adequate Protection (Matter 32) Exhibit L	\$25,927.50
Reporting (Matter 33) Exhibit M	\$16,194.50
Tax (Matter 34) Exhibit N	\$282.00
Appeals (Matter 36) Exhibit O	\$395.00
TOTAL	\$182,856.00

20. A list of the names, billing rates, hours billed, and total amount billed for each of Dorsey's professionals during the Application Period is set forth below:

<u>Name</u>	<u>Title</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fees</u>
Nolan Taylor	Partner	\$550.00	.80	\$440.00
Steven T. Waterman	Partner	\$470.00	106.80	\$50,196.00
Milo (Steve) Marsden	Partner	\$495.00	9.20	\$4,554.00
Robert Mallard	Partner	\$525.00	.30	\$157.50
Daniel J. Brown	Partner	\$570.00	3.30	\$1,881.00
Jeffrey M. Armington	Associate	\$345.00	333.70	\$115,126.50
Michael Newton	Associate	\$325.00	16.20	\$5,265.00
Alessandra Gloriosio	Associate	\$390.00	.50	\$195.00
Daniel Lyman	Associate	\$265.00	9.60	\$2,544.00
Michelle Montoya	Paralegal	\$165.00	.20	\$33.00
EDGAR Filing	Paralegal	\$130.00 ²	11.00	\$1,430.00
Sarah Stronk	Paralegal	\$145.00	6.00	\$870.00
Kathryn Shelton	Paralegal	\$205.00	.80	\$164.00
TOTAL HOURS AND FEES BILLED:			498.40	\$182,856.00

Summary of Services for Each Matter

21. Below is a summary of the services rendered by Dorsey for each matter during the Application Period, as well as the names, billing rates, hours billed and total amount billed for each of Dorsey's professionals relating to each matter.

A. Matter 15 – Asset Disposition

From October 1, 2016, through January 12, 2017, Dorsey billed \$3,687.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit B**, the

² This timekeeper record reflects time spent by Dorsey paralegals to make the Debtor's public filings compatible with EDGAR formatting, which is necessary to file documents with the SEC.

fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Communications with new Perseon to resolve issues surrounding the assets sold to new Perseon pursuant to the Debtor's asset purchase agreement.
- Exploring the sale of the Debtor's remaining assets.

B. Matter 16 – Assumption and Rejection of Leases and Contracts

From October 1, 2016, through January 12, 2017, Dorsey billed \$711.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit C**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Communications with new Perseon to resolve issues surrounding the executory contracts assigned to new Perseon pursuant to the Debtor's asset purchase agreement.
- Drafting order granting the motion to reject Clint Carnell's contract effective as of the Petition Date.

C. Matter 19 – Business Operations

From October 1, 2016, through January 12, 2017, Dorsey billed \$8,322.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit D**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Resolving issues surrounding closure of bank accounts, the Debtor's D&O insurance policies, and franchise taxes.
- Resolving various payment issues associated with operation of the business and administration of the bankruptcy estate.

D. Matter 20 – Case Administration

From October 1, 2016, through January 12, 2017, Dorsey billed \$2,498.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit E**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Prepare for and attend hearings on various matters.
- Review of docket and agreements and correspondence with the Debtor and professionals.

E. Matter 21 – Claims Administration and Objection

From October 1, 2016, through January 12, 2017, Period, Dorsey billed \$15,744.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit F**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Analyzing all claims filed in this case and reconciliation with the Debtor's schedules.
- Negotiation with creditors regarding claim amounts and potential resolution of objectionable claims.
- Determining amounts of payments to all creditors whose claims were deemed allowed and preparing to make distributions with the Disbursing Agent.

F. Matter 22 – Corporate Governance and Board Matters

From October 1, 2016, through January 12, 2017, Dorsey billed \$3,787.00 for services rendered relating to this matter. As detailed in the invoice attached hereto as **Exhibit G**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Preparing for and attending board meetings.

- Drafting board resolutions and amendments to corporate governance documents.

G. Matter 24 – Fee/Employment Applications

From October 1, 2016, through January 12, 2017, Dorsey billed \$14,593.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit H**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Drafting, revising, and filing Dorsey fee application and exhibits [Docket No. 253].
- Drafting and filing addendum to Dorsey fee application [Docket No. 290].
- Preparing for and attending hearing on Dorsey fee application.
- Drafting and filing proposed order granting Dorsey fee application [Docket No. 291].

H. Matter 27 – Litigation

From October 1, 2016, through January 12, 2017, Dorsey billed \$15,409.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit I**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Drafting, revising, and filing settlement agreement with B.E. Capital and Clint Carnell, and 9019 motion in support of settlement agreement [Docket No. 252].
- Preparing for and attend hearings on motion to convert and settlement motion and responses to settlement objection.
- Draft and file proposed order granting motion to approve settlement agreement [Docket No. 285].

I. Matter 28 – Meetings and Communications with Creditors

From October 1, 2016, through January 12, 2017, Dorsey billed \$2,656.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit J**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Correspondence and fielding calls from creditors and hundreds of equity holders following the Debtor's service of the Plan and solicitation materials.

J. Matter 30 – Plan and Disclosure Statement

From October 1, 2016, through January 12, 2017, Dorsey billed \$72,648.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit K**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Drafting, revising, and filing reply in support of disclosure statement approval and in opposition to disclosure statement objection [Docket No. 280].
- Preparing for and attending disclosure statement approval hearing.
- Drafting, revising, and filing proposed order approving the adequacy of the disclosure statement [Docket No. 284].
- Creating solicitation documents and coordinating solicitation of votes on the Plan.
- Correspondence and calls with shareholders and creditors regarding voting on the Plan.
- Drafting, revising, and filing plan supplement [Docket No. 304].
- Tabulating all votes on the Plan and drafting declaration summarizing voting results [Docket No. 306].
- Drafting, revising, and filing confirmation brief and response to Schwartz confirmation objection [Docket No. 309].
- Drafting, revising, and filing proposed order confirming Plan [Docket No. 314].

- Preparing for and attending confirmation hearing [*See* Docket No. 313].
- Preparing for effective date of the Plan and distributions [*See* Docket No. 317].

K. Matter 32 – Relief from Stay and Adequate Protection

From October 1, 2016, through January 12, 2017, Dorsey billed \$25,927.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit L**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Reviewing Schwartz litigation in Delaware and Schwartz motion for relief from the automatic stay [Docket No. 267] to pursue such litigation.
- Researching, drafting, revising, and filing response to Schwartz motion for relief from the automatic stay [Docket No. 289].
- Drafting and filing declaration in support of response to Schwartz motion [Docket No. 296].
- Drafting and filing proposed order denying Schwartz stay motion without prejudice [Docket No. 297].

L. Matter 33 – Reporting

From October 1, 2016, through January 12, 2017, Dorsey billed \$16,194.50 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit M**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Compliance with all monthly operating reporting required by the United States Trustee's Office.
- Drafting and filing 8-K reports and compliance with all SEC reporting requirements.
- Compliance with FINRA reporting requirements.

M. Matter 34 – Tax

From October 1, 2016, through January 12, 2017, Dorsey billed \$282.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit N**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Dealing with tax issues related to missing returns.

N. Matter 36 – Appeals

From October 1, 2016, through January 12, 2017, Dorsey billed \$395.00 for services rendered relating to this matter. As detailed in the invoices attached hereto as **Exhibit O**, the fees incurred for this matter during the Application Period were largely incurred providing the following services:

- Resolving issues surrounding B.E. Capital's appeals.

Expense Reimbursement

22. The total amount of expense reimbursement that Dorsey seeks for the Application Period is \$1,663.20. Dorsey maintains that all incurred expenses were actual and necessary, and that the rates Dorsey charged in this case are the same rates that Dorsey charges all its clients for similar services. As detailed in the invoices attached hereto as **Exhibits B, C, D, E, F, G, H, I, J, K, L, M, N, and O**, the actual and necessary expenses incurred during the Application Period were largely in the following categories:

- Computerized legal research;
- Messenger charges;
- PACER charges;
- Printing and copying charges;
- Court fees; and
- Postage charges at the standard U.S. Postal Service rate.

23. The expenses incurred by Dorsey for which reimbursement is sought are consistent with all applicable rules and regulations, including 11 U.S.C. § 330 and the United States Trustee Fee Guidelines.

Fee Enhancement

24. Dorsey also requests that the Court authorize the Disbursing Agent to pay Dorsey a fee enhancement of \$29,275.50, which is five-percent (5%) of the total fees (\$404,674.00 allowed in the First Fee Application Order and \$182,856.00 requested in this Fee Application).

25. The basis for this request includes that this was a public company chapter 11 case, confirmation was achieved within seven months of the filing of the case, Dorsey was required to surrender the Returned Amount to be approved as counsel, Dorsey's knowledge of the Debtor facilitated the quick case confirmation based on Dorsey's prior knowledge, Dorsey accomplished the sale of the major assets of the case within three months of commencement, Dorsey negotiated the release of one of the largest potential claims against the estate, and Dorsey's work permitted the payment of one hundred percent plus interest to unsecured creditors.

26. The Debtor's former CEO received a bonus of \$700,000.00 and the Debtor's former chief restructuring consultant received a bonus of \$113,750.00 in connection to the sale of the assets which are twenty-five times more than the bonus amount sought by Dorsey. Also, the Debtor's board of directors was supportive of the proposed fee enhancement.

27. The fee enhancement requested is similar in amount to the Returned Amount which was fees returned by Dorsey in connection with this case based on a creditor's theory of preferential liability that was ultimately an impossibility due to the return to unsecured creditors of one hundred percent of claims plus interest. [See Docket No. 315 at Exhibit A, p. 13].

28. Thus, Dorsey requests that the Court authorize the Disbursing Agent to pay the five-percent (5%) fee enhancement of \$29,276.50 to Dorsey in connection with the approval of this Fee Application.

REQUEST FOR ALLOWANCE AND AUTHORIZATION TO BE PAID

29. By this Fee Application, Dorsey requests that the Court enter an Order allowing Dorsey interim compensation totaling \$182,856.00 in fees, and reimbursement of expenses totaling \$1,663.20, for the Application Period pursuant to 11 U.S.C. §§ 330 and 503(b).

30. Dorsey further requests that this Court enter an Order allowing Dorsey final compensation totaling \$587,530.00 in fees, reimbursement of expenses of \$8,007.98, and a fee enhancement in the amount of \$29,276.50.

CONCLUSION

WHEREFORE, Dorsey respectfully requests an Order from the Court providing that:

(1) Interim compensation, and reimbursement of expenses be awarded to Dorsey in the total amount of \$184,519.20, which includes \$182,856.00 for professional services rendered, and \$1,663.20 in expense reimbursement for the Application Period (the “Dorsey Administrative Claim”);

(2) Final compensation, and reimbursement of expenses be awarded to Dorsey in the total amount of \$587,530.00 in fees, reimbursement of expenses of \$8,007.98, and a fee enhancement in the amount of \$29,276.50 (the “Fee Enhancement”).

(3) Dorsey be authorized to drawn down the full \$25,000.00 amount of the Retainer and apply the Retainer to the Dorsey Administrative Claim;

(4) The Dorsey Administrative Claim and Fee Enhancement be allowed as an administrative expense pursuant to 11 U.S.C. § 503(b)(2) and afforded priority under 11 U.S.C. § 507(a); and

(5) The Disbursing Agent be ordered and authorized, pursuant to 11 U.S.C. §§ 330 and 331, to pay the full amount of the Dorsey Administrative Claim and Fee Enhancement minus the amount of the Retainer, as set forth herein.

DATED this 27th day of February, 2017.

DORSEY & WHITNEY LLP

/s/ Jeffrey M. Armington
Steven T. Waterman
Michael F. Thomson
Jeffrey M. Armington
*Attorneys for Debtor in Possession, BSD
Medical Corporation fka Perseon
Corporation*

CERTIFICATE OF SERVICE – BY NOTICE OF ELECTRONIC FILING (CM/ECF)

I hereby certify that on February 27, 2017, I caused to be electronically filed the foregoing **SECOND AND FINAL APPLICATION OF DORSEY & WHITNEY LLP, COUNSEL FOR THE DEBTOR, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES PURSUANT TO 11 U.S.C. §§ 330 AND 503 (OCTOBER 1, 2016 THROUGH JANUARY 12, 2017)** (the “Fee Application”) with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF users and will be served through the CM/ECF system.

- Jeffrey M Armington armington.jeff@dorsey.com, asmus.natasha@dorsey.com; ventrello.ashley@dorsey.com
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- United States Trustee USTPRegion19.SK.ECF@usdoj.gov
- Steven T. Waterman waterman.steven@dorsey.com, bingham.karen@dorsey.com; ventrello.ashley@dorsey.com

/s/ Jeffrey M. Armington

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

BSD MEDICAL CORPORATION fka
PERSEON CORPORATION,

Debtor.

Case No. 16-24435

Chapter 11

Chief Judge R. Kimball Mosier

**SECOND AND FINAL APPLICATION OF DORSEY & WHITNEY LLP,
COUNSEL FOR THE DEBTOR, FOR COMPENSATION AND REIMBURSEMENT OF
EXPENSES PURSUANT TO 11 U.S.C. §§ 330 AND 503
(OCTOBER 1, 2016 THROUGH JANUARY 12, 2017)**

NAME OF APPLICANT:

Dorsey & Whitney LLP
136 South Main Street, Suite 1000
Salt Lake City, Utah 84101

Fees Previously Requested:	\$404,674.00
Fees Previously Awarded:	\$404,674.00
Expenses Previously Requested:	\$6,344.78
Expenses Previously Awarded:	\$6,344.78
Retainer Paid:	\$25,000.00

ROLE IN CASE:

Counsel for the Debtor

CURRENT APPLICATION:

Total Compensation Requested:	\$182,856.00
Total Expenses Requested:	\$ 1,663.20
Total Fee Enhancement Requested:	\$ 29,276.50

<u>Partners and Of Counsel</u>	<u>Hours</u>	<u>Billing Rate</u>	<u>Fees</u>	<u>Year Admitted</u>	<u>State</u>
Nolan Taylor	.80	\$550.00	\$440.00	1986	UT
Steven T. Waterman	106.80	\$470.00	\$50,196.00	1983 ¹	UT
Milo (Steve) Marsden	9.20	\$495.00	\$4,554.00	1986	UT
Daniel J. Brown	3.30	\$570.00	\$1,881.00	1998	MN
Robert Mallard	.30	\$525.00	\$157.50	2002	DE
TOTAL	120.40		\$57,228.50		

BLENDED PARTNER HOURLY RATE: \$475.32

<u>Associates</u>	<u>Hours</u>	<u>Billing Rate</u>	<u>Fees</u>	<u>Year Admitted</u>	<u>State</u>
Jeffrey M. Armington	333.70	\$345.00	\$115,126.50	2009 ²	UT
Michael Newton	16.20	\$325.00	\$5,265.00	2013 ³	UT
Alessandra Glorioso	.50	\$390.00	\$195.00	2011	NJ
Daniel Lyman	9.60	\$265.00	\$2,544.00	2016	UT
TOTAL	360.00		\$123,130.50		

BLENDED ASSOCIATE HOURLY RATE: \$342.03

<u>Paraprofessionals</u>	<u>Hours</u>	<u>Billing Rate</u>	<u>Fees</u>
Michelle Montoya	.20	\$165.00	\$33.00
EDGAR Filing	11.00	\$130.00	\$1,430.00
Sarah Stronk	6.00	\$145.00	\$870.00
Kathryn Shelton	.80	\$205.00	\$164.00
TOTAL	18.00		\$2,497.00

BLENDED PARAPROFESSIONAL HOURLY RATE: \$138.72

<u>All Professionals</u>	<u>Hours</u>	<u>Total Amount</u>
	498.40	\$182,856.00

BLENDED PROFESSIONAL HOURLY RATE: \$366.89

¹ Mr. Waterman was admitted to the Utah Bar in 1983 and the Wyoming Bar in 1993.

² Mr. Armington was admitted to the Illinois Bar in 2009 and the Utah Bar in 2012.

³ Mr. Newton was admitted to the New York Bar in 2013 and the Utah Bar in 2015.

EXHIBIT B



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319036

Client-Matter No.: 462306-00015
Asset Disposition - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$3,311.50
Total For Current Invoice	\$3,311.50

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319036

Client-Matter No: 462306-00015

Asset Disposition - DIP File

For Legal Services Rendered Through October 31, 2016

10/04/16	J. Armington	0.30	103.50	Correspond with R Astill regarding remaining assets (.3);
10/06/16	J. Armington	0.50	172.50	Call and correspond with S Waterman regarding executory contract cure amounts (.5)
10/07/16	S. Waterman	0.60	282.00	Correspondence with P. Parmes as to terms of asset purchase agreement and payment of cure sum for KOL contract (.6)
10/17/16	J. Armington	2.30	793.50	Drafting remaining asset sale agreement (2.3)
10/18/16	J. Armington	3.90	1,345.50	Finish drafting purchase agreement for remaining assets and send to S Waterman for review and begin drafting motion to approve purchase agreement (3.9)
10/19/16	J. Armington	1.10	379.50	Review docket, gather filings, and correspond with T McQuay regarding filings (.5); correspond and call with R Astill regarding truck and offers, and

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ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY

Perseon Corporation
Client-Matter No.: 462306-00015
Invoice No.: 3319036

November 30, 2016
Page 2

			research truck values (.6)
10/24/16	S. Waterman	0.50	235.00
			Correspondence with R. Astill regarding sale of remainder of assets (.5)

Total Hours 9.20

Total for Legal Fees \$3,311.50

Total This Invoice \$3,311.50

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ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321924

Client-Matter No.: 462306-00015
Asset Disposition - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$376.00
Total For Current Disbursements and Service Charges	\$244.70
Total For Current Invoice	\$620.70

Summary of Account

*Prior Balance Due	\$3,311.50
Total Amount Due	\$3,932.20

*If payment has been submitted for prior balance due, please disregard.

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Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321924

Client-Matter No: 462306-00015

Asset Disposition - DIP File

For Legal Services Rendered Through November 30, 2016

11/04/16	S. Waterman	0.80	376.00	Correspondence with P. Parmes as to outstanding issues for resolution on purchase of assets (.4); correspondence with J. Armington as to KOL claim and assumption (.2); conference with J. Armington as to asset sale (.2)
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Total Hours 0.80

Total for Legal Fees	\$376.00
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Disbursements and Service Charges

Pacer Charges	244.70
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Total for Disbursements and Service Charges	\$244.70
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Total This Invoice	\$620.70
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Perseon Corporation
Client-Matter No.: 462306-00015
Invoice No.: 3321924

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319036	\$3,311.50	\$0.00	\$3,311.50
Prior Balance Due				\$3,311.50

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EXHIBIT C



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319037

Client-Matter No.: 462306-00016
Assumption and Rejection of Leases and Contracts - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$711.50
Total For Current Invoice	\$711.50

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800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319037

Client-Matter No: 462306-00016

Assumption and Rejection of Leases and Contracts - DIP Fil

For Legal Services Rendered Through October 31, 2016

10/05/16	S. Waterman	0.40	188.00	Correspondence with P. Parmes concerning assumed contracts and offsetting balances (.4)
10/06/16	S. Waterman	0.20	94.00	Correspondence with P. Parmes about net claims on assumed contracts with spreadsheet (.2)
10/11/16	S. Waterman	0.40	188.00	Correspondence with P. Parmes regarding KOL contract and accounting issues (.2); correspondence with J. Armington as to accounting information needed (.2)
10/24/16	J. Armington	0.70	241.50	Finish drafting, revising, and filing order granting Carnell rejection motion (.7)

Total Hours 1.70

Total for Legal Fees	\$711.50
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Perseon Corporation
Client-Matter No.: 462306-00016
Invoice No.: 3319037

November 30, 2016
Page 2

Total This Invoice	\$711.50
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ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY

EXHIBIT D



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319040

Client-Matter No.: 462306-00019
Business Operations - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$2,488.50
Total For Current Invoice	\$2,488.50

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P.O. Box 1680
Minneapolis, MN 55480-1680

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800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319040

Client-Matter No: 462306-00019

Business Operations - DIP File

For Legal Services Rendered Through October 31, 2016

10/05/16	S. Waterman	0.30	141.00	Correspondence with T. McQuay as to status of case (.2); correspondence with J. Armington as to objection deadline (.1)
10/13/16	J. Armington	1.10	379.50	Correspond with R Astill regarding bank account closure, review cash management motion and order and MORs and draft and file notice of bank account closure (1.1)
10/19/16	S. Waterman	0.60	282.00	Conference with J. Armington in preparation for business conference with T. McQuay (.1); conference with T. McQuay regarding status of pending issues (.5)
10/24/16	J. Armington	0.80	276.00	Finish drafting, revising, and filing order granting order granting D&O motion (.8)
10/26/16	S. Waterman	2.30	1,081.00	Review of order entered on insurance (.2); Prepare for Board meeting on insurance issues (.7); conference with Board subcommittee on insurance extension (.7); conference with T. McQuay on contact with insurance broker (.4) ; correspondence with

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Perseon Corporation
 Client-Matter No.: 462306-00019
 Invoice No.: 3319040

November 30, 2016
 Page 2

				C. Kikumoto regarding documents as to Schwartz and court order on extending insurance policies (.3)
10/27/16	S. Waterman	0.30	141.00	Correspondence with OTC regarding new stock certificates and forward to M. Newton and J. ARmington (.3)
10/28/16	S. Waterman	0.40	188.00	Correspondence with C. Kikumoto regarding insurance policies (.1); correspondence with T. McQuay concerning implantation of extended policies (.3)

Total Hours 5.80

Total for Legal Fees \$2,488.50

Total This Invoice \$2,488.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321925

Client-Matter No.: 462306-00019
Business Operations - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$909.00
Total For Current Disbursements and Service Charges	\$467.73
Total For Current Invoice	\$1,376.73

Summary of Account

*Prior Balance Due	\$2,488.50
Total Amount Due	\$3,865.23

*If payment has been submitted for prior balance due, please disregard.

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Minneapolis, MN 55402

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ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321925

Client-Matter No: 462306-00019

Business Operations - DIP File

For Legal Services Rendered Through November 30, 2016

11/03/16	J. Armington	0.60	207.00	Review D&O insurance issues and office conference with S Waterman regarding D&O insurance (.6)
11/03/16	S. Waterman	0.60	282.00	Correspondence with C. Kikumoto as to terms of tail policy
11/07/16	S. Waterman	0.30	141.00	Correspondence with T. McQuay regarding sale of remaining assets and claim resolution (.3)
11/14/16	S. Waterman	0.30	141.00	Correspondence with T. McQuay as to payment of registered agent fees
11/16/16	J. Armington	0.40	138.00	Correspond with T Burke, R Astill, and T McQuay regarding wire transfer issues (.4)
Total Hours		2.20		

Total for Legal Fees	\$909.00
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Perseon Corporation
Client-Matter No.: 462306-00019
Invoice No.: 3321925

December 9, 2016
Page 2

Disbursements and Service Charges

Pacer Charges	23.60
Postage Charges	75.01
Copy/Print	369.12

Total for Disbursements and Service Charges	\$467.73
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Total This Invoice	\$1,376.73
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Perseon Corporation
Client-Matter No.: 462306-00019
Invoice No.: 3321925

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319040	\$2,488.50	\$0.00	\$2,488.50
Prior Balance Due				\$2,488.50

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SALT LAKE CITY OFFICE
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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327332

Client-Matter No.: 462306-00019
Business Operations - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$3,489.00

Total For Current Invoice \$3,489.00

Summary of Account

*Prior Balance Due \$3,865.23

Total Amount Due \$7,354.23

*If payment has been submitted for prior balance due, please disregard.

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Minneapolis, MN 55480-1680

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U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327332

Client-Matter No: 462306-00019

Business Operations - DIP File

For Legal Services Rendered Through December 31, 2016

11/30/16	S. Waterman	0.80	376.00	Review of insurance extension (.3); correspondence with T. McQuay concerning policy extension and issues (.5)
12/01/16	S. Waterman	0.20	94.00	Correspondence with T. McQuay as to insurance extension
12/19/16	J. Armington	0.20	69.00	Correspond with S Waterman regarding D&O insurance policies (.2)
12/21/16	D. Brown	0.60	342.00	Review endorsement and correspondence regarding additional materials
12/22/16	J. Armington	0.90	310.50	Search for D&O insurance policies and multiple correspondence with D Brown and S Waterman regarding same (.9)
12/22/16	S. Waterman	0.40	188.00	Correspondence with D. Brown regarding policy endorsements (.4);
12/22/16	D. Brown	0.20	114.00	Correspondence with J. Armington and S. Waterman regarding policy and excess stack for review

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Perseon Corporation
 Client-Matter No.: 462306-00019
 Invoice No.: 3327332

January 12, 2017
 Page 2

12/23/16	S. Waterman	0.40	188.00	Correspondence with Board concerning conference on closing effective date and D&O coverage
12/23/16	D. Brown	2.50	1,425.00	Review policy and endorsements; prepare analysis of potential issues and gaps for S. Waterman
12/28/16	J. Armington	0.30	103.50	Correspond with T McQuay and R Astill regarding orange legal bill and payment (.3)
12/28/16	S. Waterman	0.30	141.00	Correspondence with T. McQuay as to operational expenses (.3)
12/29/16	J. Armington	0.40	138.00	Review D&O insurance policies and correspondence regarding same (.4)
Total Hours		7.20		

Total for Legal Fees	\$3,489.00
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Total This Invoice	\$3,489.00
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Perseon Corporation
Client-Matter No.: 462306-00019
Invoice No.: 3327332

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319040	\$2,488.50	\$0.00	\$2,488.50
12/09/16	3321925	\$1,376.73	\$0.00	\$1,376.73
Prior Balance Due				\$3,865.23

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

February 15, 2017
Invoice No. 3333663

Client-Matter No.: 462306-00019
Business Operations - DIP File

For Legal Services Rendered Through January 12, 2017

INVOICE TOTAL

Total For Current Legal Fees \$1,436.00

Total For Current Invoice \$1,436.00

Summary of Account

*Prior Balance Due \$9,966.23

Total Amount Due \$11,402.23

*If payment has been submitted for prior balance due, please disregard.

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800 Nicollet Mall
Minneapolis, MN 55402

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ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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EXHIBIT E



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319042

Client-Matter No.: 462306-00020
Case Administration - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$2,325.50
Total For Current Disbursements and Service Charges	\$437.95
Total For Current Invoice	\$2,763.45

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319042

Client-Matter No: 462306-00020

Case Administration - DIP File

For Legal Services Rendered Through October 31, 2016

10/24/16	S. Waterman	2.10	987.00	Correspondence with J. Armington concerning preparation of materials for hearings (.2); draft outline of arguments for motions (.8); conference with J. Armington as to arguments, service and potential issues (.6) ; review revise and comment on form of proposed orders for submission to court (.5);
10/25/16	J. Armington	1.40	483.00	Office conference and calls with S Waterman to prepare for hearing (1.4)
10/25/16	S. Waterman	1.60	752.00	Prepare for hearings on exclusivity, insurance, rejection of Carnell contract and RMA retention (.6); attend hearings on RMA retention, Carnell rejection, extension of exclusivity and insurance extension (.8); correspondence with T. McQuay regarding hearings outcome (.2);
10/26/16	J. Armington	0.30	103.50	Review docket and correspond with T McQuay regarding entry of orders (.3)

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Perseon Corporation
Client-Matter No.: 462306-00020
Invoice No.: 3319042

November 30, 2016
Page 2

Total Hours 5.40

Total for Legal Fees \$2,325.50

Disbursements and Service Charges

Postage Charges	250.15
Copy/Print	187.80

Total for Disbursements and Service Charges \$437.95

Total This Invoice \$2,763.45

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327333

Client-Matter No.: 462306-00020
Case Administration - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$172.50
Total For Current Disbursements and Service Charges	\$244.12
Total For Current Invoice	\$416.62

Summary of Account

*Prior Balance Due	\$2,763.45
Total Amount Due	\$3,180.07

*If payment has been submitted for prior balance due, please disregard.

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327333

Client-Matter No: 462306-00020

Case Administration - DIP File

For Legal Services Rendered Through December 31, 2016

12/22/16	J. Armington	0.50	172.50	Review disbursing agent agreement and correspond with J Curtis regarding same (.5)
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Total Hours	0.50
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Total for Legal Fees	\$172.50
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Disbursements and Service Charges

Messenger Charges	58.00
Copy/Print	186.12

Total for Disbursements and Service Charges	\$244.12
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Total This Invoice	\$416.62
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Perseon Corporation
Client-Matter No.: 462306-00020
Invoice No.: 3327333

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319042	\$2,763.45	\$0.00	\$2,763.45
Prior Balance Due				\$2,763.45

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EXHIBIT F



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319043

Client-Matter No.: 462306-00021
Claims Administration and Objections - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$2,817.50
Total For Current Invoice	\$2,817.50

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SALT LAKE CITY OFFICE
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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319043

Client-Matter No: 462306-00021

Claims Administration and Objections - DIP File

For Legal Services Rendered Through October 31, 2016

10/01/16	J. Armington	0.40	138.00	Multiple correspondence with S Waterman and R Astill regarding claims reconciliation
10/03/16	J. Armington	0.40	138.00	Correspond with N Asmus and R Astill regarding claims (.4)
10/03/16	S. Waterman	0.60	282.00	Conference with K. Block regarding resolution with BE Capital including reduction of C. Carnell claim and issues with D. Green claim (.4); correspondence with T. McQuay as to claim of D. Green (.2)
10/04/16	S. Waterman	0.50	235.00	Conference with T. McQuay as to status of claim negotiations (.5)
10/07/16	S. Waterman	0.70	329.00	Conference with T. McQuay regarding conversation with C. Carnell about claims of D. Green and potential for resolution (.4); conference with J. Armington as to release language for D. Green and C. Carnell (.3)

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Perseon Corporation
 Client-Matter No.: 462306-00021
 Invoice No.: 3319043

November 30, 2016
 Page 2

10/10/16	J. Armington	0.40	138.00	Multiple correspondence with R Astill regarding claims and operating report (.4)
10/12/16	J. Armington	0.40	138.00	Multiple correspondence with R Astill regarding claims and schedules (.4)
10/14/16	S. Waterman	1.40	658.00	Correspondence with T. McQuay with analysis of claim breakdown for discussion with Board (1.4)
10/18/16	S. Waterman	0.30	141.00	Voice message from counsel for KOL Medical counsel and correspondence with J. Armington regarding response (.3);
10/21/16	S. Waterman	1.10	517.00	Analysis of D. Green claim for correspondence (.3); Correspondence with K. Block as to claims (.3); review K. Block response to claim calculation (.2); correspondence with T. McQuay as to claims (.3);
10/26/16	J. Armington	0.30	103.50	Correspond with R Astill regarding claims (.3)

Total Hours 6.50

Total for Legal Fees \$2,817.50

Total This Invoice \$2,817.50

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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321926

Client-Matter No.: 462306-00021
Claims Administration and Objections - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$1,455.00
Total For Current Disbursements and Service Charges	\$1.40
Total For Current Invoice	\$1,456.40

Summary of Account

*Prior Balance Due	\$2,817.50
Total Amount Due	\$4,273.90

*If payment has been submitted for prior balance due, please disregard.

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Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321926

Client-Matter No: 462306-00021

Claims Administration and Objections - DIP File

For Legal Services Rendered Through November 30, 2016

11/04/16	S. Waterman	0.20	94.00	Correspondence with T. McQuay regarding potential settlement of claims (.2)
11/07/16	J. Armington	0.70	241.50	Review claims and multiple correspondence with R Astill and creditors regarding same (.5); conference with S. Waterman on Louisville claim (.2)
11/07/16	S. Waterman	0.20	94.00	Conference with J. Armington concerning contract with University of Louisville and disputed claim (.2)
11/09/16	J. Armington	0.40	138.00	Correspond with R Astill regarding claims (.4)
11/10/16	J. Armington	0.40	138.00	Correspond with T McQuay regarding D Green issues (.4)
11/14/16	J. Armington	0.50	172.50	Correspond with R Astill regarding books and amounts owed (.5)
11/15/16	S. Waterman	0.20	94.00	Correspondence with T. McQuay with respect to status of claim determinations

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Perseon Corporation
 Client-Matter No.: 462306-00021
 Invoice No.: 3321926

December 9, 2016
 Page 2

				(.2)
11/17/16	J. Armington	0.40	138.00	Correspond with R Astill regarding claims register and issues (.4)
11/21/16	J. Armington	0.50	172.50	Correspond with R Astill regarding claims issues (.5)
11/30/16	J. Armington	0.50	172.50	Correspond with S Waterman and R Astill regarding claim issues (.5)
Total Hours		4.00		

Total for Legal Fees	\$1,455.00
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Disbursements and Service Charges

Pacer Charges	1.40
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Total for Disbursements and Service Charges	\$1.40
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Total This Invoice	\$1,456.40
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Perseon Corporation
Client-Matter No.: 462306-00021
Invoice No.: 3321926

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319043	\$2,817.50	\$0.00	\$2,817.50
Prior Balance Due				\$2,817.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327334

Client-Matter No.: 462306-00021
Claims Administration and Objections - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$5,388.50

Total For Current Invoice \$5,388.50

Summary of Account

*Prior Balance Due \$4,273.90

Total Amount Due \$9,662.40

*If payment has been submitted for prior balance due, please disregard.

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U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327334

Client-Matter No: 462306-00021

Claims Administration and Objections - DIP File

For Legal Services Rendered Through December 31, 2016

12/01/16	J. Armington	0.30	103.50	Correspond with R Astill regarding vendor issues (.3)
12/02/16	J. Armington	1.80	621.00	Draft proposed release agreement for D Green and correspond and call with S Waterman regarding same (1.8)
12/04/16	S. Waterman	1.60	752.00	Revise release agreement on claim determination (1.6)
12/05/16	J. Armington	2.10	724.50	Revise proposed Green release agreement, draft proposed Green declaration, and amended proof of claim and calls and correspondence with S Waterman regarding same (2.1)
12/05/16	S. Waterman	1.40	658.00	Review and revise supplemental declaration and revised release agreement (.9); conference with J. Armington as to modifications (.3) correspondence with T. McQuay regarding release agreement (.2)
12/08/16	S. Waterman	0.50	235.00	Correspondence with T. McQuay regarding

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Perseon Corporation
 Client-Matter No.: 462306-00021
 Invoice No.: 3327334

January 12, 2017
 Page 2

				D. Green claim issues;
12/09/16	J. Armington	1.20	414.00	Review Green and Carnell release language and draft revised Green release language and correspond and office conference with S Waterman regarding same (1.2)
12/09/16	S. Waterman	2.00	940.00	Review proposed release language for D. Green release in comparison with prior release language (.8); conference with J. Armington on release language (.3); correspondence with T. McQuay regarding release language and issues of D. Green claim (.6) ; correspondence with T. McQuay regarding D. Green release and declaration (.3);
12/12/16	S. Waterman	0.90	423.00	Correspondence with T. McQuay regarding D. Green response to proposed release (.6); conference with J. Armington on D. Green release alternatives (.3)
12/19/16	J. Armington	0.20	69.00	Correspond with T McQuay regarding Green claim (.2)
12/22/16	J. Armington	0.60	207.00	Multiple correspondence with J Curtis regarding claims resolution process and register (.6)
12/27/16	J. Armington	0.40	138.00	Review transferred claims and correspond with Fair Harbor Capital regarding distributions to claim holders (.4)
12/28/16	J. Armington	0.30	103.50	Multiple correspondence with T McQuay and S Waterman regarding C Carnell legal fees (.3)

Total Hours 13.30

Total for Legal Fees \$5,388.50

Total This Invoice \$5,388.50

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Perseon Corporation
Client-Matter No.: 462306-00021
Invoice No.: 3327334

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319043	\$2,817.50	\$0.00	\$2,817.50
12/09/16	3321926	\$1,456.40	\$0.00	\$1,456.40
Prior Balance Due				\$4,273.90

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

February 15, 2017
Invoice No. 3333664

Client-Matter No.: 462306-00021
Claims Administration and Objections - DIP File

For Legal Services Rendered Through January 12, 2017

INVOICE TOTAL

Total For Current Legal Fees \$6,083.00

Total For Current Invoice \$6,083.00

Summary of Account

*Prior Balance Due \$13,564.90

Total Amount Due \$19,647.90

*If payment has been submitted for prior balance due, please disregard.

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Account Number: 1047-8339-8282
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EXHIBIT G



SALT LAKE CITY OFFICE
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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319044

Client-Matter No.: 462306-00022
Corporate Governance and Board Matters - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$1,862.50
Total For Current Invoice	\$1,862.50

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319044

Client-Matter No: 462306-00022

Corporate Governance and Board Matters - DIP File

For Legal Services Rendered Through October 31, 2016

10/14/16	J. Armington	0.40	138.00	Multiple correspondence with T McQuay and S Waterman regarding board call and pending motions (.4)
10/18/16	J. Armington	0.40	138.00	Correspond with S Waterman and T McQuay regarding board call timing and updates (.4)
10/19/16	J. Armington	1.30	448.50	Prepare for and attend call with T McQuay for update prior to Friday board call (1.3)
10/21/16	J. Armington	1.80	621.00	Prepare for and attend call regarding D&O status and Schwartz issues (1.8)
10/21/16	S. Waterman	1.10	517.00	Prepare for board meeting and review of notes (.3); Board meeting on status on proceedings (.8)

Total Hours 5.00

Total for Legal Fees	\$1,862.50
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Perseon Corporation
Client-Matter No.: 462306-00022
Invoice No.: 3319044

November 30, 2016
Page 2

Total This Invoice	\$1,862.50
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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321927

Client-Matter No.: 462306-00022
Corporate Governance and Board Matters - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees \$1,329.00

Total For Current Invoice \$1,329.00

Summary of Account

*Prior Balance Due \$1,862.50

Total Amount Due \$3,191.50

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321927

Client-Matter No: 462306-00022

Corporate Governance and Board Matters - DIP File

For Legal Services Rendered Through November 30, 2016

11/18/16	S. Waterman	0.50	235.00	Correspondence with T. McQuay regarding Board meeting with respect to status of case (.5)
11/21/16	J. Armington	0.30	103.50	coordinate board call and circulate invitations (.3)
11/22/16	J. Armington	1.10	379.50	Prepare for and attend board call (1.1)
11/22/16	S. Waterman	1.30	611.00	Conference with T. McQuay concerning claim resolution, plan status and results of hearing on Schwartz motion for relief (.5); prepare for board meeting with J. Armington (.3); conference with Board as to progress and status (.5)

Total Hours 3.20

Total for Legal Fees	\$1,329.00
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Perseon Corporation
Client-Matter No.: 462306-00022
Invoice No.: 3321927

December 9, 2016
Page 2

Total This Invoice	\$1,329.00
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Perseon Corporation
Client-Matter No.: 462306-00022
Invoice No.: 3321927

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319044	\$1,862.50	\$0.00	\$1,862.50
Prior Balance Due				\$1,862.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327335

Client-Matter No.: 462306-00022
Corporate Governance and Board Matters - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$595.50

Total For Current Invoice \$595.50

Summary of Account

*Prior Balance Due \$3,191.50

Total Amount Due \$3,787.00

*If payment has been submitted for prior balance due, please disregard.

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327335

Client-Matter No: 462306-00022

Corporate Governance and Board Matters - DIP File

For Legal Services Rendered Through December 31, 2016

12/29/16	J. Armington	0.50	172.50	Attend board call and take notes (.5)
12/29/16	S. Waterman	0.90	423.00	Prepare for Board call (.2); conference with J. Armington regarding Board call (.3); conference with Board on entry of confirmation order and closing work (.4)

Total Hours 1.40

Total for Legal Fees \$595.50

Total This Invoice \$595.50

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Perseon Corporation
Client-Matter No.: 462306-00022
Invoice No.: 3327335

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319044	\$1,862.50	\$0.00	\$1,862.50
12/09/16	3321927	\$1,329.00	\$0.00	\$1,329.00
Prior Balance Due				\$3,191.50

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EXHIBIT H



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319045

Client-Matter No.: 462306-00024
Employment and Fee Applications - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$10,542.50
Total For Current Invoice	\$10,542.50

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800 Nicollet Mall
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ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319045

Client-Matter No: 462306-00024

Employment and Fee Applications - DIP File

For Legal Services Rendered Through October 31, 2016

10/05/16	J. Armington	3.90	1,345.50	Review Dorsey September invoices and give to S Waterman for final revisions (2.8); drafting Dorsey fee application (1.1)
10/06/16	J. Armington	3.30	1,138.50	Drafting Dorsey fee application (1.4); multiple correspondence and calls with S Burke, J Kroning, and N Asmus regarding coordination of fee application invoices and information (1.9)
10/06/16	S. Waterman	1.60	752.00	Review statements for fee application (1.4); correspondence with T. McQuay concerning timing of fee application (.2)
10/07/16	J. Armington	1.70	586.50	Multiple calls and correspondence with S Burke, A Taylor, and K Bingham regarding invoices and drafting fee application (1.7)
10/10/16	J. Armington	2.10	724.50	Drafting fee application and calculating time categories (2.1)
10/11/16	J. Armington	2.50	862.50	Multiple correspondence with J Osnes regarding invoices for fee application and

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Perseon Corporation
 Client-Matter No.: 462306-00024
 Invoice No.: 3319045

November 30, 2016
 Page 2

				multiple reviews of accounting information (1.6); drafting fee application (.9)
10/12/16	J. Armington	2.80	966.00	Finish drafting fee application and multiple correspondence and calls with S Waterman regarding same (2.3); multiple correspondence with N Asmus, M Newton, D Marx, and S Burke regarding same (.5)
10/13/16	J. Armington	2.90	1,000.50	Make numerous changes to fee application and exhibits to prepare for filing (2.9)
10/13/16	S. Waterman	2.30	1,081.00	Review, revise and comment on draft fee application and revisions made (2.3)
10/14/16	J. Armington	2.00	690.00	Multiple correspondence with R Astill and T McQuay regarding Nixon fee application and review retention order (.4); final revisions to fee application and exhibits and file same (1.1); draft and file notice of fee application (.5)
10/17/16	J. Armington	0.20	69.00	Correspond with R Astill regarding Nixon payment (.2)
10/24/16	J. Armington	0.80	276.00	Finish drafting, revising, and filing order granting order granting RMA retention (.6); correspond with R Astill regarding Suntrust payment (.2)
10/26/16	S. Waterman	0.40	188.00	Conference with J. Morgan and to missing cost invoices (.3); correspondence with J. Armington as to follow up needed with J. Morgan and amendment (.1)
10/27/16	J. Armington	2.50	862.50	Review Dorsey fee application and invoices, call with J Morgan regarding same, multiple correspondence with S Burke regarding same, and call and correspond with J Morgan regarding same (1.3); draft, revise, and file addendum to Dorsey fee application (1.2);

Total Hours 29.00

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Perseon Corporation
Client-Matter No.: 462306-00024
Invoice No.: 3319045

November 30, 2016
Page 3

Total for Legal Fees	\$10,542.50
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Total This Invoice	\$10,542.50
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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321928

Client-Matter No.: 462306-00024
Employment and Fee Applications - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$3,498.50
Total For Current Disbursements and Service Charges	\$63.10
Total For Current Invoice	\$3,561.60

Summary of Account

*Prior Balance Due	\$10,542.50
Total Amount Due	\$14,104.10

*If payment has been submitted for prior balance due, please disregard.

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(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321928

Client-Matter No: 462306-00024

Employment and Fee Applications - DIP File

For Legal Services Rendered Through November 30, 2016

11/11/16	J. Armington	2.40	828.00	Draft, finalize and file addendum to Dorsey fee application (.9); draft order granting Dorsey fee application and send to S Waterman for review (1.5)
11/14/16	J. Armington	1.00	345.00	Coordinate preparation of binders for fee application hearing (.7); file proposed order granting Dorsey fee application (.3)
11/14/16	S. Waterman	0.40	188.00	Review and approve draft order on fee application to be uploaded (.3); correspondence with J. Armington concerning need for hearing on fee application and follow up with court (.1)
11/15/16	J. Armington	1.70	586.50	Call to court regarding fee application hearing and proposed order and correspond and call with S Waterman regarding same (.4); prepare for and office conference and calls with S Waterman in advance of fee application hearing (1.3)
11/15/16	S. Waterman	2.90	1,363.00	Review of fee application details in

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Perseon Corporation
Client-Matter No.: 462306-00024
Invoice No.: 3321928

December 9, 2016
Page 2

				preparation for hearing (1.7); conference with J. Armington with respect to fee application issues (.4); attend hearing on fee application (.8)
11/16/16	S. Waterman	0.40	188.00	Follow up on missing order (.2); conference J. Armington regarding entry of order (.2)
	Total Hours	8.80		

Total for Legal Fees	\$3,498.50
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Disbursements and Service Charges

Pacer Charges	63.10
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Total for Disbursements and Service Charges	\$63.10
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Total This Invoice	\$3,561.60
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Perseon Corporation
Client-Matter No.: 462306-00024
Invoice No.: 3321928

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319045	\$10,542.50	\$0.00	\$10,542.50
Prior Balance Due				\$10,542.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327336

Client-Matter No.: 462306-00024
Employment and Fee Applications - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$552.00

Total For Current Invoice \$552.00

Summary of Account

*Prior Balance Due \$14,104.10

Total Amount Due \$14,656.10

*If payment has been submitted for prior balance due, please disregard.

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800 Nicollet Mall
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ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327336

Client-Matter No: 462306-00024

Employment and Fee Applications - DIP File

For Legal Services Rendered Through December 31, 2016

12/09/16	J. Armington	1.60	552.00	Revise Dorsey invoices and give to S Waterman for review (1.6)
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Total Hours	1.60
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Total for Legal Fees	\$552.00
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Total This Invoice	\$552.00
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Perseon Corporation
Client-Matter No.: 462306-00024
Invoice No.: 3327336

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319045	\$10,542.50	\$0.00	\$10,542.50
12/09/16	3321928	\$3,561.60	\$0.00	\$3,561.60
Prior Balance Due				\$14,104.10

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EXHIBIT I



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319046

Client-Matter No.: 462306-00027
Litigation - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$14,581.00
Total For Current Invoice	\$14,581.00

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319046

Client-Matter No: 462306-00027

Litigation - DIP File

For Legal Services Rendered Through October 31, 2016

10/04/16	J. Armington	4.30	1,483.50	Reviewing docket, BE claims, appeal dockets, Carnell agreement and claim, and drafting settlement agreement (3.9); office conference with S Waterman regarding settlement and remaining issues (.4)
10/05/16	J. Armington	3.40	1,173.00	Review and revise description of settlement agreement in advance of hearing on motion to convert and correspond with S Waterman regarding same (.4); finish drafting settlement agreement and multiple correspondence and calls with S Waterman regarding same (1.8); drafting 9019 settlement motion (1.2)
10/05/16	S. Waterman	3.10	1,457.00	Prepare for hearing on motion to convert and terms of settlement (1.2); conference with J. Armington concerning settlement terms (.3); attend hearing on motion to convert and settlement terms (1.6);
10/06/16	J. Armington	2.70	931.50	Office conference with S Waterman revise

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Perseon Corporation
 Client-Matter No.: 462306-00027
 Invoice No.: 3319046

November 30, 2016
 Page 2

				settlement agreement and multiple correspondence with S Waterman regarding same (.9); call with J Chubak regarding settlement and call, correspondence and office conference with S Waterman regarding same (1.3); review and revise motion to suspend briefing on appeals and correspond with S Waterman regarding same (.5)
10/06/16	S. Waterman	1.20	564.00	Review and revise settlement agreement (.7); forward draft settlement agreement to J. Chubak and K. Block (.2); conference with J. Armington as to terms of settlement with BE Capital (.3);
10/07/16	J. Armington	4.80	1,656.00	Draft motion to approve settlement agreement and send to S Waterman for review (3.8); multiple correspondence and calls with S Waterman regarding D Green claim and settlement (.6); call and multiple correspondence with J Chubak regarding settlement (.4)
10/07/16	S. Waterman	1.60	752.00	Review revise and comment on draft 9019 motion to resolve BE Capital and C. Carnell claims (1.3); correspondence with J. Armington as to revisions to 9019 motion (.3)
10/10/16	J. Armington	0.40	138.00	Multiple correspondence with K Block regarding settlement agreement (.4)
10/11/16	J. Armington	0.60	207.00	Review and revise settlement agreement and multiple correspondence with K Block and S Waterman regarding same (.6)
10/11/16	S. Waterman	1.10	517.00	Review and comment on release language and terms of settlement agreement (.8); conference with J. Armington concerning status of settlement (.3)
10/12/16	S. Waterman	0.80	376.00	Conference with J. Armington on status of settlement agreement and filing deadline

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Perseon Corporation
 Client-Matter No.: 462306-00027
 Invoice No.: 3319046

November 30, 2016
 Page 3

				(.4); correspondence with K. Block as to status of execution of agreement (.2); follow up with J. Armington on execution copy of agreement (.2);
10/13/16	J. Armington	2.00	690.00	Multiple correspondence with J Chubak, T McQuay, and S Waterman regarding settlement agreement revisions and signatures (.8); multiple correspondence, call, and office conference with S Waterman regarding fee application and settlement agreement (1.2)
10/13/16	S. Waterman	0.60	282.00	Correspondence with J. Chubak as to timing of settlement motion and delay (.1); conference with J. Armington concerning response to J. Chubak (.1) ; correspondence with T. McQuay as to status of settlements and timing of filing (.4)
10/14/16	J. Armington	2.70	931.50	Final revision and file settlement motion and signed agreement (.6); draft and file notice of settlement motion (.5); call to court regarding fee application and settlement motion hearings (.2); draft, revise and file motion to shorten for settlement agreement motion and proposed order granting same (1.4)
10/17/16	J. Armington	1.90	655.50	Review Chubak declaration in support of settlement and time entries and call and correspond with S Waterman regarding same (1.4); draft, revise, and file certificate of service for October 14 pleadings (.5)
10/17/16	S. Waterman	0.60	282.00	Review of J. Chubak declaration for substantial contribution claim (.6)
10/31/16	J. Armington	0.80	276.00	Review UST objection to settlement and conference with S Waterman regarding same (.8)
10/31/16	S. Waterman	4.70	2,209.00	Prepare for hearing (.4); conference with J. Armington regarding preparations for

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Perseon Corporation
Client-Matter No.: 462306-00027
Invoice No.: 3319046

November 30, 2016
Page 4

hearing and arguments (.8); conference with T. McQuay with respect to hearings (.4); conference with J. Chubak as to US Trustee objection (.2); conference with J. Morgan concerning settlement of 503(b) award (.3); prepare arguments for hearing (2.8)

Total Hours 37.30

Total for Legal Fees \$14,581.00

Total This Invoice \$14,581.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321929

Client-Matter No.: 462306-00027
Litigation - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees \$828.00

Total For Current Invoice \$828.00

Summary of Account

*Prior Balance Due \$14,581.00

Total Amount Due \$15,409.00

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Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321929

Client-Matter No: 462306-00027

Litigation - DIP File

For Legal Services Rendered Through November 30, 2016

11/01/16	J. Armington	0.80	276.00	Drafting proposed order approving settlement motion (.8)
11/03/16	J. Armington	1.10	379.50	Finalize and file proposed order approving settlement agreement and exhibit thereto (1.1)
11/15/16	J. Armington	0.50	172.50	Review BE Capital proposed orders and correspond with S Waterman regarding same (.5)

Total Hours 2.40

Total for Legal Fees	\$828.00
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Total This Invoice	\$828.00
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Perseon Corporation
Client-Matter No.: 462306-00027
Invoice No.: 3321929

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319046	\$14,581.00	\$0.00	\$14,581.00
Prior Balance Due				\$14,581.00

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY

EXHIBIT J



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319047

Client-Matter No.: 462306-00028
Meetings and Communications with Creditors - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$621.00
Total For Current Invoice	\$621.00

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319047

Client-Matter No: 462306-00028

Meetings and Communications with Creditors - DIP File

For Legal Services Rendered Through October 31, 2016

10/04/16	J. Armington	0.90	310.50	Calls with equity holders regarding disclosure statement motion (.9)
10/17/16	J. Armington	0.30	103.50	Calls with creditors regarding case status (.3)
10/18/16	J. Armington	0.60	207.00	Calls with creditors regarding case status (.6)

Total Hours 1.80

Total for Legal Fees \$621.00

Total This Invoice \$621.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

February 15, 2017
Invoice No. 3333665

Client-Matter No.: 462306-00028
Meetings and Communications with Creditors - DIP File

For Legal Services Rendered Through January 12, 2017

INVOICE TOTAL

Total For Current Legal Fees \$2,035.50

Total For Current Invoice \$2,035.50

Summary of Account

*Prior Balance Due \$3,588.00

Total Amount Due \$5,623.50

*If payment has been submitted for prior balance due, please disregard.

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EXHIBIT K



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319048

Client-Matter No.: 462306-00030
Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$10,982.50
Total For Current Invoice	\$10,982.50

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

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P.O. Box 1680
Minneapolis, MN 55480-1680

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U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319048

Client-Matter No: 462306-00030

Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through October 31, 2016

10/13/16	J. Armington	0.80	276.00	Call with D Lionetti at the DTCC and M Newton regarding voting for Cede & Co. shares and correspond with S Waterman regarding same (.8)
10/13/16	S. Waterman	0.60	282.00	Conference with D. Lionetti regarding DTCC servicing of Cede & Co held shares and procedure for distribution of disclosure statement, plan and ballots (.4); conference with J. Armington regarding DTCC distribution (.2);
10/19/16	J. Armington	2.70	931.50	Review disclosure statement and plan for inconsistencies prior to disclosure statement hearing and solicitation (2.7)
10/20/16	J. Armington	1.40	483.00	Review disclosure statement objection and begin reviewing and revising disclosure statement to address issues (1.4)
10/24/16	J. Armington	4.60	1,587.00	Drafting, revising, and filing order granting exclusivity extension motion (.8); coordinate creation of binders for October

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Perseon Corporation
 Client-Matter No.: 462306-00030
 Invoice No.: 3319048

November 30, 2016
 Page 2

				25 hearing (.8); office conferences and calls with S Waterman regarding October 25 hearing (1.1); research third party releases for plan (1.9)
10/25/16	J. Armington	4.70	1,621.50	Review disclosure statement and plan for potential changes and inconsistencies (2.9); research third party releases (1.8)
10/26/16	J. Armington	0.90	310.50	Correspond, call and office conference with S Waterman on third party releases (.9)
10/27/16	J. Armington	3.90	1,345.50	Research and drafting reply in support of disclosure statement motion (3.9)
10/28/16	J. Armington	4.30	1,483.50	Finish research and drafting reply in support of disclosure statement motion, revising disclosure statement, and multiple rounds of revisions to both, then file reply with revised disclosure statement attached (4.3)
10/28/16	S. Waterman	1.70	799.00	Review of revised disclosure statement and response to disclosure statement objections with modifications (1.7)
10/31/16	J. Armington	5.40	1,863.00	Drafting and revising order granting disclosure statement motion (2.6); multiple correspondence, calls, and office conferences with S Waterman regarding settlement agreement and disclosure statement hearing (1.1); prepare for and attend call with T McQuay regarding hearing prep (.9); prepare binders for hearing (.8)

Total Hours 31.00

Total for Legal Fees \$10,982.50

Total This Invoice \$10,982.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321930

Client-Matter No.: 462306-00030
Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$19,701.00
Total For Current Disbursements and Service Charges	\$15.20
Total For Current Invoice	\$19,716.20

Summary of Account

*Prior Balance Due	\$10,982.50
Total Amount Due	\$30,698.70

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Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321930

Client-Matter No: 462306-00030

Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through November 30, 2016

11/01/16	J. Armington	5.80	2,001.00	Prepare for and attend hearing on adequacy of disclosure statement and settlement motion (4.3); coordinate additions to hearing binder (.6); drafting proposed order approving adequacy of disclosure statement (.9)
11/01/16	S. Waterman	4.40	2,068.00	Prepare for hearing on approval of disclosure statement (1.7); attend hearing on approval of disclosure statement and settlement of Carnell and BE Capital claims (1.8); correspondence with Board on outcome of hearings and moving forward with plan (.4); correspondence with K. Block regarding approval of settlement of C. Carnell claim (.2); conference with J. Armington regarding form of order and submission (.3)
11/02/16	J. Armington	3.60	1,242.00	Drafting and filing proposed order granting disclosure statement motion along with exhibits thereto (1.4); calls with claims and

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Perseon Corporation
 Client-Matter No.: 462306-00030
 Invoice No.: 3321930

December 9, 2016
 Page 2

				interest holders regarding disclosure statement and settlement motion hearing (.9); correspondence and calls with N Asmus and vendors regarding solicitation mailing issues and costs (1.3)
11/03/16	J. Armington	1.20	414.00	Correspondence and calls with N Asmus and vendors regarding solicitation materials (1.2)
11/04/16	J. Armington	3.20	1,104.00	Correspond and calls with N Asmus and vendors regarding quotes and timing for solicitation materials (1.2); correspond with creditors regarding claims and calls from shareholders regarding case status (1.1); coordinate all materials for solicitation and send to vendor (.9)
11/07/16	J. Armington	1.30	448.50	Multiple correspondence with R Astill and T McQuay and call with N Asmus regarding CD's for solicitation materials and payment for sending same (.7); prepare for and attend call with D Lionetti and M Newton regarding DTCC role in soliciting votes on plan (.6)
11/07/16	S. Waterman	0.30	141.00	Conference with J. Armington as to solicitation of ballots and mailing of plan and disclosure statement (.3)
11/08/16	J. Armington	4.40	1,518.00	Multiple correspondence with DTCC regarding solicitation documents (.6); revise ballots to include contact information and additional instructions (.8); multiple correspondence and calls with N Asmus regarding solicitation materials (.9); review solicitation materials and draft cover letter for inclusion (2.1)
11/09/16	J. Armington	4.90	1,690.50	Finish drafting and revising cover letter to shareholders and correspond with S Waterman and T McQuay regarding same (1.4); correspond with DTCC regarding master ballot requirement and begin

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Perseon Corporation
 Client-Matter No.: 462306-00030
 Invoice No.: 3321930

December 9, 2016
 Page 3

				reviewing precedent for same (2.7); calls and office conferences with S Waterman regarding solicitation and issues (.8)
11/10/16	J. Armington	3.60	1,242.00	Finalize cover letter and correspond with N Asmus regarding same (.3); finish research drafting, and revising class 3 master ballot and send to S Waterman for review (2.9); multiple correspondence with S Waterman regarding same (.4)
11/11/16	J. Armington	1.80	621.00	Correspond with DTCC regarding master ballot and solicitation (.4); correspond and call with M Newton regarding private warrant interests (.3); calls and correspondence with N Asmus regarding solicitation materials and service (1.1)
11/11/16	S. Waterman	0.70	329.00	Review and revise master ballot (.7)
11/11/16	M. Montoya	0.10	16.50	Telephone conference with J. Armington regarding warrant holders
11/14/16	J. Armington	1.10	379.50	Calls and correspondence with shareholders regarding plan issues (1.1)
11/15/16	J. Armington	2.00	690.00	Correspond with S Stewart and T McQuay regarding solicitation issues (.6); calls and correspondence with shareholders regarding plan and voting issues (1.4)
11/16/16	J. Armington	3.10	1,069.50	Correspondence and calls with shareholders and entities regarding plan voting and materials (2.8); file disclosure statement as a separate document with court (.3)
11/17/16	J. Armington	2.90	1,000.50	Correspondence and calls with shareholders and beneficial holders regarding voting procedures plan and deadlines (2.9)
11/17/16	M. Montoya	0.10	16.50	Telephone conference with J. Armington regarding extended deadline to confirm a plan; update calendar
11/18/16	S. Waterman	0.40	188.00	Correspondence from P. Dixon regarding plan documents and questions on financial

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Perseon Corporation
 Client-Matter No.: 462306-00030
 Invoice No.: 3321930

December 9, 2016
 Page 4

				plan (.4)
11/21/16	J. Armington	1.80	621.00	Calls and correspondence with shareholders regarding voting issues (1.8)
11/22/16	J. Armington	1.40	483.00	Calls and correspondence with shareholders regarding voting issues and plan provisions (1.4)
11/23/16	J. Armington	0.90	310.50	Calls and correspond with shareholders regarding voting (.9)
11/28/16	J. Armington	1.70	586.50	Calls and correspondence with shareholders and beneficial holders regarding plan voting and contents (1.7)
11/29/16	J. Armington	1.10	379.50	Correspondence and calls with shareholders regarding voting issues (1.1)
11/29/16	S. Waterman	1.40	658.00	Review of balloting of equity as to voting trends and responsiveness
11/30/16	J. Armington	1.40	483.00	Calls to shareholders regarding plan (1.4)
Total Hours		54.60		

Total for Legal Fees	\$19,701.00
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Disbursements and Service Charges

Pacer Charges	15.20
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Total for Disbursements and Service Charges	\$15.20
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Total This Invoice	\$19,716.20
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Perseon Corporation
Client-Matter No.: 462306-00030
Invoice No.: 3321930

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319048	\$10,982.50	\$0.00	\$10,982.50
Prior Balance Due				\$10,982.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327337

Client-Matter No.: 462306-00030
Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$37,386.00

Total For Current Invoice \$37,386.00

Summary of Account

*Prior Balance Due \$30,698.70

Total Amount Due \$68,084.70

*If payment has been submitted for prior balance due, please disregard.

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801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327337

Client-Matter No: 462306-00030

Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through December 31, 2016

12/01/16	J. Armington	1.80	621.00	Calls and correspondence with shareholders regarding voting issues (1.8)
12/02/16	J. Armington	1.80	621.00	Calls from claim and interest holders regarding voting issues and plan provisions (1.8)
12/03/16	J. Armington	0.40	138.00	Correspond with board regarding solicitation materials
12/05/16	J. Armington	4.60	1,587.00	Multiple correspondence and calls from equity holders regarding voting and plan issues (1.4); review plan and precedent and begin drafting disbursing agent agreement (3.2)
12/06/16	J. Armington	5.90	2,035.50	Calls with equity holders regarding voting issues (1.6); drafting disbursing agent agreement (4.3)
12/07/16	J. Armington	3.20	1,104.00	Calls and correspondence with equity holders regarding plan provisions and voting issues (1.3); drafting disbursing

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Perseon Corporation
 Client-Matter No.: 462306-00030
 Invoice No.: 3327337

January 12, 2017
 Page 2

				agent agreement (1.9)
12/08/16	J. Armington	4.80	1,656.00	Calls with shareholders regarding ballot submission (1.6); finish drafting disbursing agent agreement and send to J Curtis for review (3.2)
12/08/16	S. Waterman	0.50	235.00	Conference with J. Armington regarding voting information to date and issues for confirmation of plan (.5);
12/09/16	J. Armington	3.50	1,207.50	Finalize and file proposed disbursing agent agreement and notice of plan supplement (2.4); calls and correspondence with equity holders regarding plan and ballot submission (1.1)
12/12/16	J. Armington	7.70	2,656.50	Review all ballots submitted and compare to equity holder list and tabulate all votes on the plan (4.8); research and drafting reply in support of plan confirmation (2.9)
12/13/16	J. Armington	8.90	3,070.50	Research and drafting reply in support of confirmation and send to S Waterman for review (6.7); draft Armington declaration in support of confirmation related to voting results and exhibit thereto and send to S Waterman for review (2.2)
12/13/16	S. Waterman	1.10	517.00	Correspondence with J. Armington on terms of response and preparation for plan confirmation hearing (.4); conference with J. Armington regarding arguments in response to Schwartz (.7)
12/14/16	J. Armington	7.30	2,518.50	Finish research and drafting confirmation brief and send to S Waterman for review (5.9); draft certificate of service for solicitation materials and multiple correspondence and calls with N Asmus regarding same (.6); revise and file Armington declaration in support of voting results (.5); coordinate filing of plan and multiple correspondence with N Asmus

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Perseon Corporation
 Client-Matter No.: 462306-00030
 Invoice No.: 3327337

January 12, 2017
 Page 3

				regarding same (.3)
12/14/16	S. Waterman	1.60	752.00	Review and revise reply memorandum to objection by Schwartz (1.3); conference with J. Armington as to confirmation declaration and memorandum in support of confirmation (.3)
12/15/16	J. Armington	5.00	1,725.00	Revise and coordinate filing of certificate of service and exhibits regarding service of solicitation materials and correspond with N Asmus regarding same (.7); draft McQuay declaration in support of confirmation and send to S Waterman for review (2.4); revise confirmation brief and multiple correspondence with S Waterman regarding same (1.9)
12/15/16	S. Waterman	2.90	1,363.00	Correspondence with J. Armington regarding confirmation memorandum (.2); review and revise memorandum in support of confirmation along with T. McQuay declaration (2.7)
12/16/16	J. Armington	2.90	1,000.50	Revise and file confirmation brief and McQuay declaration in support of same and multiple correspondence with T McQuay and S Waterman regarding same (2.1); review docket and coordinate creation of confirmation hearing binders with N Asmus (.8)
12/16/16	S. Waterman	1.10	517.00	Correspondence with J. Armington regarding confirmation papers filed and T. McQuay declaration (.4); prepare materials for confirmation hearing (.7)
12/19/16	J. Armington	7.60	2,622.00	Draft findings of fact and conclusions of law and proposed order confirming plan (7.3); call with S Waterman regarding confirmation hearing (.3)
12/19/16	S. Waterman	3.70	1,739.00	Review cases on third party releases in preparation for confirmation hearing (3.7)

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Perseon Corporation
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January 12, 2017
 Page 4

12/20/16	J. Armington	9.70	3,346.50	Finish drafting and revising findings of fact and conclusions of law and confirmation order and send to S Waterman for review (5.3); multiple correspondence and office conferences with S Waterman regarding confirmation hearing issues (.7); revise and file proposed confirmation order (.6); prepare for and attend confirmation hearing with T McQuay and S Waterman (3.1)
12/20/16	S. Waterman	7.50	3,525.00	Review briefs in preparation for confirmation hearing (3.7); draft argument outline (1.7); conference with T. McQuay concerning declaration and confirmation process (1.3) ; attend confirmation hearing (.8)
12/21/16	J. Armington	5.70	1,966.50	Revise proposed findings of fact and conclusions of law and confirmation order to include comments from court and cross reference with relevant plan provisions and upload revised versions of same (4.2); calls with J Curtis and R Astill regarding confirmation hearing and next steps and office conference and calls with S Waterman regarding same (1.5)
12/21/16	S. Waterman	0.80	376.00	Report to Board on confirmation hearing (.8)
12/29/16	J. Armington	1.00	345.00	Call with S Waterman regarding board call, confirmation order, effective date, and D&O insurance issues (.4); correspond with S Waterman and board regarding confirmation order entry (.3); correspond with DTCC regarding confirmation order entry (.3)
12/29/16	S. Waterman	0.30	141.00	Review entry of confirmation order and findings and conclusions (.3)

Total Hours 101.30

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Perseon Corporation
Client-Matter No.: 462306-00030
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January 12, 2017
Page 5

Total for Legal Fees	\$37,386.00
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Total This Invoice	\$37,386.00
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Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY

Perseon Corporation
Client-Matter No.: 462306-00030
Invoice No.: 3327337

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319048	\$10,982.50	\$0.00	\$10,982.50
12/09/16	3321930	\$19,716.20	\$0.00	\$19,716.20
Prior Balance Due				\$30,698.70

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

February 15, 2017
Invoice No. 3333666

Client-Matter No.: 462306-00030
Plan and Disclosure Statement - DIP File

For Legal Services Rendered Through January 12, 2017

INVOICE TOTAL

Total For Current Legal Fees \$4,578.50

Total For Current Invoice \$4,578.50

Summary of Account

*Prior Balance Due \$70,810.20

Total Amount Due \$75,388.70

*If payment has been submitted for prior balance due, please disregard.

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Mailing Instructions:
Dorsey & Whitney LLP
P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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EXHIBIT L



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319049

Client-Matter No.: 462306-00032
Relief from Stay and Adequate Protection - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$9,762.00
Total For Current Invoice	\$9,762.00

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SALT LAKE CITY OFFICE
801-933-7360

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319049

Client-Matter No: 462306-00032

Relief from Stay and Adequate Protection - DIP File

For Legal Services Rendered Through October 31, 2016

10/20/16	A. Glorioso	0.50	195.00	Obtain and provide documents to J. Armington relating to prepetition Delaware securities litigation; call with R. Mallard regarding the same
10/20/16	J. Armington	5.00	1,725.00	Review Schwartz motion for relief from stay and correspond with S Waterman regarding same (.8); office conferences, correspondence and calls with S Marsden, N Taylor, S Waterman, and A Glorioso regarding motion for relief from stay and Delaware case status (2.3); begin research on stay relief response (1.9)
10/20/16	S. Waterman	2.40	1,128.00	Review Schwartz motion for relief and associated papers and issues raised (1.2); conference with J. Armington on formulation of response to Schwartz motion and objection to disclosure statement (.5); review Schwartz litigation decision and prior order of dismissal (.7);

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Perseon Corporation
 Client-Matter No.: 462306-00032
 Invoice No.: 3319049

November 30, 2016
 Page 2

10/20/16	R. Mallard	0.30	157.50	Correspondence with J. Armington regarding questions about Delaware District Court Schwartz litigation in connection with drafting response to Schwartz plaintiff motion to lift stay (.2); conference with A. Glorioso regarding review Delaware District Court docket regarding same (.1)
10/20/16	S. Marsden	0.90	445.50	Conference with J. Armington and N. Taylor re: Schwartz motions
10/21/16	J. Armington	3.80	1,311.00	Research on motion to lift stay and begin drafting response to same (2.9); multiple calls and conferences with S Waterman and S Marsden regarding stay relief motion (.9)
10/21/16	S. Waterman	3.30	1,551.00	Conference with J. Armington as to response to motion for relief by Schwartz and with S. Marsden as to background of Schwartz litigation for response (2.8); conference with S. Marsden on Schwartz claims for relief (.5);
10/21/16	S. Marsden	2.10	1,039.50	Conference with S. Waterman and J. Armington re: Schwartz motions (1.1); collect emails re: Schwartz motions (1.0)
10/24/16	S. Marsden	0.80	396.00	Conference with J. Armington re: Schwartz motion for relief from stay
10/25/16	S. Waterman	0.50	235.00	Conference with N. Taylor concerning position of Schwartz in terms of litigation status, relief requested and lack of claim filed
10/25/16	S. Marsden	1.20	594.00	Review Schwartz motion (.3); conference with J. Armington and S. Waterman re: Schwartz motion for relief from stay (.9)
10/25/16	N. Taylor	0.80	440.00	Conference with S. Waterman regarding hearing and related matters; status of Schwartz claim and review materials
10/26/16	S. Marsden	1.10	544.50	Conference with S. Waterman (.2); telephone conference with Board re:

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Perseon Corporation
Client-Matter No.: 462306-00032
Invoice No.: 3319049

November 30, 2016
Page 3

Schwartz motions

Total Hours 22.70

Total for Legal Fees \$9,762.00

Total This Invoice \$9,762.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321931

Client-Matter No.: 462306-00032
Relief from Stay and Adequate Protection - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees \$16,027.50

Total For Current Invoice \$16,027.50

Summary of Account

*Prior Balance Due \$9,762.00

Total Amount Due \$25,789.50

*If payment has been submitted for prior balance due, please disregard.

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Minneapolis, MN 55402

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Swift Code: USBKUS44IMT

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321931

Client-Matter No: 462306-00032

Relief from Stay and Adequate Protection - DIP File

For Legal Services Rendered Through November 30, 2016

11/03/16	J. Armington	3.60	1,242.00	Research and drafting opposition to stay relief motion (3.6)
11/04/16	J. Armington	2.60	897.00	Research and drafting opposition to stay relief motion
11/07/16	J. Armington	5.40	1,863.00	Finish drafting opposition to stay relief motion and send to S Waterman for review (5.4)
11/08/16	J. Armington	2.30	793.50	Revise and file opposition to stay relief motion (2.3)
11/08/16	S. Waterman	1.60	752.00	Review and revise opposition to motion for relief (1.4); conference with J. Armington regarding opposition to relief (.2)
11/15/16	J. Armington	2.40	828.00	Review Schwartz reply and office conference and correspond with S Marsden and S Waterman regarding same (2.4)
11/15/16	S. Waterman	0.80	376.00	Review of Schwartz reply memorandum (.5); conference with S. Marsden and J. Armington as to Delaware action dismissal

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Perseon Corporation
 Client-Matter No.: 462306-00032
 Invoice No.: 3321931

December 9, 2016
 Page 2

				terms (.3)
11/15/16	S. Marsden	0.80	396.00	Review Schwartz materials; conference with J. Armington
11/18/16	J. Armington	4.20	1,449.00	Office conferences and calls with S Waterman and S Marsden and draft, revise, and file Marsden declaration in support of opposition to stay relief motion (2.9); review all stay relief pleadings and create binders for hearing (1.3)
11/18/16	S. Waterman	2.10	987.00	Review of factual issues concerning motion for relief (1.6); correspondence with J. Armington as to motion and order for evidence (.1); conference with J. Armington as to filing issues for additional pleadings from Delaware action (.4);
11/21/16	S. Waterman	3.70	1,739.00	Review of motion for relief papers (.7); conference with J. Armington as to arguments for motion for relief (.5); conference with S. Marsden as to background information on Delaware action (.7); prepare arguments for motion for relief hearing (1.8)
11/22/16	J. Armington	4.80	1,656.00	Prepare for and attend hearing on motion to terminate automatic stay (2.8); draft proposed order denying motion to terminate (1.4); office conferences and calls with S Waterman regarding same (.6)
11/22/16	S. Waterman	4.10	1,927.00	Prepare for hearing on motion for relief (2.2); attend hearing on Schwartz motion for relief (1.2); conference with S. Marsden as to results of hearing (.3) ; review of proposed order and comments to J. Armington (.4)
11/22/16	S. Marsden	1.50	742.50	Prepare for and attend Motion for Relief from Stay hearing
11/23/16	J. Armington	1.10	379.50	Finalize and file proposed order denying motion to terminate (.4); call with J Diaz

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Perseon Corporation
Client-Matter No.: 462306-00032
Invoice No.: 3321931

December 9, 2016
Page 3

regarding order and correspond with S
Waterman regarding same (.4); review Diaz
proposed alternate order and correspond
with S Waterman regarding same (.3)

Total Hours 41.00

Total for Legal Fees \$16,027.50

Total This Invoice \$16,027.50

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Perseon Corporation
Client-Matter No.: 462306-00032
Invoice No.: 3321931

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319049	\$9,762.00	\$0.00	\$9,762.00
Prior Balance Due				\$9,762.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327338

Client-Matter No.: 462306-00032
Relief from Stay and Adequate Protection - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$138.00

Total For Current Invoice \$138.00

Summary of Account

*Prior Balance Due \$25,789.50

Total Amount Due \$25,927.50

*If payment has been submitted for prior balance due, please disregard.

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Minneapolis, MN 55480-1680

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U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

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ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327338

Client-Matter No: 462306-00032

Relief from Stay and Adequate Protection - DIP File

For Legal Services Rendered Through December 31, 2016

12/02/16	J. Armington	0.40	138.00	Correspond with board regarding order denying Schwartz motion to terminate stay (.4)
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Total Hours	0.40
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Total for Legal Fees	\$138.00
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Total This Invoice	\$138.00
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Perseon Corporation
Client-Matter No.: 462306-00032
Invoice No.: 3327338

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319049	\$9,762.00	\$0.00	\$9,762.00
12/09/16	3321931	\$16,027.50	\$0.00	\$16,027.50
Prior Balance Due				\$25,789.50

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ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY

EXHIBIT M



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319050

Client-Matter No.: 462306-00033
Reporting - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$2,750.50
Total For Current Invoice	\$2,750.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319050

Client-Matter No: 462306-00033

Reporting - DIP File

For Legal Services Rendered Through October 31, 2016

10/06/16	S. Waterman	0.30	141.00	Review of draft operating report and comments to R. Astill and J. Curtis(.3)
10/07/16	M. Newton	0.30	97.50	Correspondence regarding FINRA requests; prepare 8-K
10/10/16	D. Lyman	0.90	216.00	Drafting form 8-k regarding monthly operating report
10/10/16	M. Newton	0.50	162.50	Draft 8-k; coordinate FINRA filing
10/11/16	D. Lyman	0.20	48.00	Drafting form 8-k for operating report
10/11/16	M. Newton	0.60	195.00	Draft 8-K; correspondence regarding same; conference with J. Armington regarding DTCC matters
10/11/16	J. Armington	1.90	655.50	Review 8-K and correspond with D Lyman regarding same (.6); revise September MOR and draft narrative and multiple correspondence with R Astill regarding same (1.3)
10/12/16	M. Newton	1.00	325.00	Coordinate FINRA matters; request new

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Perseon Corporation
 Client-Matter No.: 462306-00033
 Invoice No.: 3319050

November 30, 2016
 Page 2

				CUSIP number
10/13/16	M. Newton	0.50	162.50	Draft 8-k; call with DTCC; conference with J. Armington regarding same
10/13/16	EDGAR Filing	1.00	130.00	Edgarize and file Form 8-K
10/14/16	M. Newton	0.20	65.00	Coordinate CUSIP request
10/17/16	M. Newton	0.50	162.50	Coordinate CUSIP request
10/18/16	M. Newton	0.30	97.50	Coordinate CUSIP request; correspondence with FINRA regarding same
10/21/16	M. Newton	0.10	32.50	Correspondence with FINRA
10/24/16	M. Newton	0.40	130.00	Coordinate CUSIP request
10/26/16	M. Newton	0.10	32.50	Coordinate FINRA matters
10/27/16	M. Newton	0.10	32.50	Coordinate FINRA matters
10/31/16	M. Newton	0.20	65.00	Coordinate 12b-25 filing

Total Hours 9.10

Total for Legal Fees \$2,750.50

Total This Invoice \$2,750.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321932

Client-Matter No.: 462306-00033
Reporting - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$3,629.50
Total For Current Disbursements and Service Charges	\$189.00
Total For Current Invoice	\$3,818.50

Summary of Account

*Prior Balance Due	\$2,750.50
Total Amount Due	\$6,569.00

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321932

Client-Matter No: 462306-00033

Reporting - DIP File

For Legal Services Rendered Through November 30, 2016

11/02/16	D. Lyman	0.50	120.00	Drafting form 12b-25 for third quarter 2016 form 10-q
11/02/16	M. Newton	0.40	130.00	Call with J. Armington; draft 12b-25 filing
11/03/16	M. Newton	0.20	65.00	Call with J. Armington
11/04/16	M. Newton	0.10	32.50	Conference with J. Armington
11/07/16	D. Lyman	0.50	135.00	Drafting form 12b-25 for third quarter 2016
11/07/16	M. Newton	0.60	195.00	Call with DTCC; prepare Form 12b-25
11/07/16	EDGAR Filing	1.00	130.00	Edgarize and file Form NT 10-Q
11/08/16	M. Newton	0.40	130.00	Conference with J. Armington; correspond regarding FINRA matters
11/11/16	M. Newton	0.30	97.50	Conference with J. Armington
11/14/16	J. Armington	3.40	1,173.00	Review October MOR and call with R Astill regarding same (.9); review docket and draft and revise MOR narrative for October (1.9); prepare exhibits and file October MOR (.6)

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Perseon Corporation
 Client-Matter No.: 462306-00033
 Invoice No.: 3321932

December 9, 2016
 Page 2

11/16/16	M. Newton	0.20	65.00	Conference with J. Armington
11/17/16	M. Newton	0.10	32.50	Conference with J. Armington
11/22/16	M. Newton	0.40	130.00	Conference with J. Armington; coordinate 8-K preparation
11/28/16	D. Lyman	0.50	135.00	Draft form 8-k for monthly operating report
11/28/16	M. Newton	0.20	65.00	Coordinate 8-k
11/29/16	D. Lyman	0.90	243.00	Draft form 8-k for monthly operating reports
11/29/16	M. Newton	0.30	97.50	Draft 8-k
11/29/16	J. Armington	0.30	103.50	Correspond with D Lyman regarding 8-k's (.3)
11/30/16	D. Lyman	0.30	81.00	Prepare form 8-k for monthly operating reports
11/30/16	M. Newton	0.30	97.50	Coordinate 8-k filing
11/30/16	J. Armington	0.70	241.50	Review operating report 8k and correspond with D Lyman regarding same (.3); correspond with R Astill regarding November MOR (.4)
11/30/16	EDGAR Filing	1.00	130.00	Edgarize and file BSD Medical 8K (5 pages); Exhibit 99.1 (32 pages/imaged); Exhibit 99.2 (27 pages/imaged)

Total Hours 12.60

Total for Legal Fees \$3,629.50

Disbursements and Service Charges

S&P Capital IQ LLC - Obtain new Cusip number 10/18/16 189.00

Total for Disbursements and Service Charges \$189.00

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ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY

Perseon Corporation
Client-Matter No.: 462306-00033
Invoice No.: 3321932

December 9, 2016
Page 3

Total This Invoice	\$3,818.50
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Perseon Corporation
Client-Matter No.: 462306-00033
Invoice No.: 3321932

December 9, 2016

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319050	\$2,750.50	\$0.00	\$2,750.50
Prior Balance Due				\$2,750.50

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327339

Client-Matter No.: 462306-00033
Reporting - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$5,018.00

Total For Current Invoice \$5,018.00

Summary of Account

*Prior Balance Due \$6,569.00

Total Amount Due \$11,587.00

*If payment has been submitted for prior balance due, please disregard.

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P.O. Box 1680
Minneapolis, MN 55480-1680

Wire Instructions:
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)
ABA Routing Number: 091000022
Account Number: 1047-8339-8282
Swift Code: USBKUS44IMT

Please make reference to the invoice number

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327339

Client-Matter No: 462306-00033

Reporting - DIP File

For Legal Services Rendered Through December 31, 2016

12/07/16	M. Newton	0.10	32.50	Call with J. Armington
12/13/16	J. Armington	1.40	483.00	Multiple correspondence with R Astill regarding November MOR issues and draft narrative for November MOR (1.4)
12/14/16	J. Armington	0.50	172.50	Final review and filing of November MOR
12/15/16	M. Newton	0.10	32.50	Correspond regarding 8-k
12/19/16	M. Newton	0.10	32.50	Correspondence regarding 8-K
12/20/16	M. Newton	0.10	32.50	Conference regarding 8-K
12/21/16	D. Lyman	0.50	135.00	Draft form 8-k regarding plan of liquidation
12/21/16	M. Newton	0.30	97.50	Coordinate 8-K
12/21/16	J. Armington	1.10	379.50	Review 8-k plan confirmation precedent and begin drafting 8-k to incorporate plan provisions (1.1)
12/22/16	D. Lyman	2.50	675.00	Draft form 8-k regarding monthly operating report and plan of liquidation

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Perseon Corporation
 Client-Matter No.: 462306-00033
 Invoice No.: 3327339

January 12, 2017
 Page 2

12/22/16	M. Newton	1.30	422.50	Draft 8-K; conference with J. Armington regarding same
12/22/16	J. Armington	1.20	414.00	Correspond with M Newton and D Lyman regarding 8-k and review and revise 8-k (.8); correspond and office conference with D Lyman and M Newton regarding plan defined terms and 8-k issues (.4)
12/23/16	D. Lyman	0.40	108.00	Draft form 8-k regarding plan of liquidation and monthly operating report
12/27/16	D. Lyman	0.50	135.00	Draft form 8-k regarding plan of liquidation and monthly operating report
12/27/16	M. Newton	0.60	195.00	Draft 8-K
12/27/16	J. Armington	0.80	276.00	Multiple correspondence with M Newton and D Lyman regarding 8-k issues, and begin review of draft 8-k (.8)
12/29/16	D. Lyman	1.10	297.00	Update draft of 8-k regarding plan of liquidation and prepare for filing
12/29/16	M. Newton	0.40	130.00	Review 8-K
12/29/16	J. Armington	0.70	241.50	Review and revise confirmation order 8-k and multiple correspondence with M Newton and D Lyman regarding same (.7)
12/29/16	S. Waterman	1.20	564.00	Review and comment on draft 8-K (1.2)
12/30/16	M. Newton	0.50	162.50	Review 8-K; coordinate edgarizing of same

Total Hours 15.40

Total for Legal Fees \$5,018.00

Total This Invoice \$5,018.00

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Perseon Corporation
Client-Matter No.: 462306-00033
Invoice No.: 3327339

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
11/30/16	3319050	\$2,750.50	\$0.00	\$2,750.50
12/09/16	3321932	\$3,818.50	\$0.00	\$3,818.50
Prior Balance Due				\$6,569.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

February 15, 2017
Invoice No. 3333667

Client-Matter No.: 462306-00033
Reporting - DIP File

For Legal Services Rendered Through January 12, 2017

INVOICE TOTAL

Total For Current Legal Fees \$4,796.50

Total For Current Invoice \$4,796.50

Summary of Account

*Prior Balance Due \$12,219.50

Total Amount Due \$17,016.00

*If payment has been submitted for prior balance due, please disregard.

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EXHIBIT N



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321933

Client-Matter No.: 462306-00034
Tax - DIP File

For Legal Services Rendered Through November 30, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$188.00
Total For Current Invoice	\$188.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

December 9, 2016
Invoice No. 3321933

Client-Matter No: 462306-00034

Tax - DIP File

For Legal Services Rendered Through November 30, 2016

11/28/16	S. Waterman	0.40	188.00	Message from IRS on missing returns (.1); conference with J. Armington regarding missing IRS returns (.3)
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Total Hours	0.40
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Total for Legal Fees	\$188.00
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Total This Invoice	\$188.00
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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327340

Client-Matter No.: 462306-00034
Tax - DIP File

For Legal Services Rendered Through December 31, 2016

INVOICE TOTAL

Total For Current Legal Fees \$94.00

Total For Current Invoice \$94.00

Summary of Account

*Prior Balance Due \$188.00

Total Amount Due \$282.00

*If payment has been submitted for prior balance due, please disregard.

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801-933-7360

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STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

January 12, 2017
Invoice No. 3327340

Client-Matter No: 462306-00034

Tax - DIP File

For Legal Services Rendered Through December 31, 2016

12/16/16	S. Waterman	0.20	94.00	Correspondence with J. Curtis regarding tax issue assistance
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Total Hours	0.20
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Total for Legal Fees	\$94.00
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Total This Invoice	\$94.00
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Perseon Corporation
Client-Matter No.: 462306-00034
Invoice No.: 3327340

January 12, 2017

Statement of Account

Invoice Date	Invoice Number	Invoice Amount	Payments	Balance Due
12/09/16	3321933	\$188.00	\$0.00	\$188.00
Prior Balance Due				\$188.00

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EXHIBIT O



SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319051

Client-Matter No.: 462306-00036
Appeals - DIP File

For Legal Services Rendered Through October 31, 2016

INVOICE TOTAL

Total For Current Legal Fees	\$395.00
Total For Current Invoice	\$395.00

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SALT LAKE CITY OFFICE
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Perseon Corporation
391 Chipeta Way
Salt Lake City, UT 84108

November 30, 2016
Invoice No. 3319051

Client-Matter No: 462306-00036

Appeals - DIP File

For Legal Services Rendered Through October 31, 2016

10/05/16	J. Armington	0.60	207.00	Review docket and designation of record in Dorsey appeal and correspond with S Waterman regarding same (.6)
10/07/16	S. Waterman	0.40	188.00	Review and comment on motion to stay appeals (.4)

Total Hours 1.00

Total for Legal Fees \$395.00

Total This Invoice \$395.00

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